

engaged in the performance of their duties, and in addition thereto mileage at the rate of five cents for each mile necessarily traveled in attending the meetings of the board of equalization. The per diem and mileage as provided in this section shall be paid by the county.

Per diem and mileage to be paid by county.

SEC. 30. *How to list property.*

Every person owning property is required to list and shall make out, sign, and deliver to the list-taker a statement, verified by his oath, of all the real and personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, annuities, or otherwise, and the value of improvements on real estate since same was assessed, in his possession or under his control on the first day of May, either as owner or holder thereof, or as parent, guardian, trustee, executor, executrix, administrator, administratrix, receiver, accounting officer, partner, agent, factor, or otherwise: *Provided*, that whenever personal property has been conveyed in trust and the trustee resides out of the State, but the trustor resides within the State, then and in that case such property shall be listed for taxation in this State by said trustor where the property is situated. In all cases where a guardian, executor or executrix, administrator or administratrix, resides in a city or incorporated town, all personal property in the hands of such guardian, executor or executrix, administrator or administratrix shall be listed for taxation only where their wards resided on the first day of May and where the deceased persons resided on the date of their death, unless such wards or deceased persons were nonresidents of the State on the first day of May or at the day of death, in which case the guardian, executor or executrix, administrator or administratrix shall list the property where he or she resides on the first day of May: *Provided further*, that when personal property is held in trust for another by any person, firm, or corporation in this State, whether as guardian, trustee, or otherwise, and the *cestui que trust* is a resident of the State, then the same shall be listed for taxation in the county and township where the *cestui que trust* lived on the first day of May; and if the *cestui que trust* lived in a county in the State other than the county of the trustee, guardian, or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, verified by oath, to the register of deeds of the county wherein the *cestui que trust* lived on the first day of May, and such register shall enter the same on the tax lists of the township in which the *cestui que trust* lived; and banks listing their stocks held in trust shall give the county in which the *cestui que trust* lives and shall forward to the register of deeds of that county the names of *cestuis que trustent* living therein, with the number of shares held by each, and their taxa-

Sworn statement by owner.

Items to be listed.

Proviso: personal property held in trust in State to be listed.

Where property held by guardians and representatives of deceased persons to be listed.

Personal property to be listed at residence of *cestui que trust*.

Banks to forward reports of shares to register of deeds.